IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE APPLICATION OF	:	Donaldson et al
FOR	:	NOISE CANCELLATION SYSTEM AND HEADPHONE THEREFORE
SERIAL NO.	:	10/520,036
FILED	:	December 28, 2004
LAST OFFICE ACTION	:	April 11, 2008
EXAMINER	:	Xu Mei
GROUP ART UNIT	:	2615
ATTORNEY DOCKET NO.	:	21964.27900
		Customer #26781

<u>July 11, 2008</u> Date		/s/ Connie J. Nutter Connie J. Nutter

AMENDMENT D		

Mail Stop Amendment Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action of April 11, 2008, please amend the subject application as follows:

Amendments to the Claims begin on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.